

MAY 26 '09 -9 00 AM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.

SUITE 301

WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A LESTER

May 25, 2009

Ms. Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of February 2, 2009, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 27504.

The name and address of the party to the enclosed document are:

Lessor: Manufacturers and Traders Trust Company (M&T Bank), (successor-by-merger to M&T Credit Services, LLC)
25 South Charles Street
Baltimore, MD 21202

[Lessee: NuRail Canada ULC
480 West Dussel Drive
Maumee, OH 435376]

Ms. Anne K. Quinlan, Esq.
May 25, 2009
Page 2

A description of the railroad equipment covered by the enclosed document is:

1 railcar RELEASED: SRY 318274.

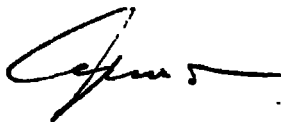
A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

MAY 26 '09 -9 00 AM

PARTIAL RELEASE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS: M&T Bank hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

SRY 318274

The primary document(s) to which this PARTIAL RELEASE relates, are between M&T Bank (Lessor) and NURAIL CANADA ULC (Lessee), were recorded with the Surface Transportation Board, under Recordation Number 27504 & 27504-A dated May 16, 2008.

IN WITNESS WHEREOF, M&T Bank. has hereunto set its name, by its proper office thereunto duly authorized, this 2nd day of February 2009.

M&T BANK

By: Darla Holbrook

STATE OF MD)
County of Anne Arundel)ss

On this 2nd day of February 2009, personally appeared Darla Holbrook to me personally known, who, being duly sworn, did say that she (he/she) is the officer of M&T Bank, and that said instrument was signed by authority of its board of directors, and she (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: Diane Klasmeyer
Notary Public
Expiration:

Diane Klasmeyer
Notary Public, A.A. Co., MD
My Commission Expires 7-14-12

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

5/26/09



Robert W. Alvord